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## **An Act To Exempt Fuels Used in Farm Tractors from the Sales Tax**

**Be it enacted by the People of the State of Maine as follows:**

**Sec. 1. 36 MRSA §1760, sub-§7-B,** as enacted by PL 2005, c. 12, Pt. GGG, §2, is amended to read:

**7-B. Products used in commercial agricultural crop production.** Sales of fuels used in farm tractors, seed, fertilizers, defoliant and pesticides, including, but not limited to, rodenticides, insecticides, fungicides and weed killers, for use in the commercial production of an agricultural crop.

**Sec. 2. Effective date.** This Act takes effect October 1, 2007.

### **SUMMARY**

This bill adds fuels used in farm tractors to the current sales tax exemption for products used in commercial agricultural crop production.